

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.310 Filing Acknowledgments

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 760
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS**

Section 760.310 Filing Acknowledgments

- a) Each file of electronic returns or other documents transmitted to the Department will normally be acknowledged within 24 hours after receipt.
- b) The acknowledgment file identifies which returns or other documents have been accepted or rejected. The acknowledgment files must be retrieved within five days.
- c) If the acknowledgment file is not available within 36 hours, or if acknowledgments are received for returns or other documents that were not transmitted within the designated transmission, immediately contact the Department.
- d) The transmitter should match the acknowledgment file back to the original file transmitted.
NOTE: Any transmitted electronic return or other document that is acknowledged as rejected by the Department will not be considered filed.
- e) When a return or other document has been rejected after three attempts, contact the Department and assistance will be provided.
- f) For sales tax participants, the Department will provide two different levels of acknowledgments for filing electronic returns and other electronic documents with the Department. The acknowledgments are referred to as the 997 -- Functional Acknowledgment and the 151 -- Electronic Filing of Tax Return Data Acknowledgment. These acknowledgments are based upon transaction sets developed and approved for Electronic Data Interchange (EDI) by the American National Standards Institute's Accredited Standards Committee X12.
 - 1) The first level of acknowledgment is the 997 -- Functional Acknowledgment. This acknowledgment determines whether the electronic transmission contains any syntax errors at any level.
 - A) If the 997 acknowledgment designates rejection, the entire transmission is rejected and all the transaction sets (electronic documents and payment data) contained in the transmission are considered not filed.
 - B) If the 997 acknowledgment designates acceptance, this is only evidence that the Department received a transmission from the sender. The 997 acknowledgment is not a detailed acknowledgment of the electronic documents contained in the transmission. Receipt of a 997 designating acceptance does not mean that included transaction sets (electronic documents or payment data) are accepted for processing or that they are considered filed.
 - C) If the 997 acknowledgment designates acceptance, the individual transaction sets (electronic documents and payment data) may still be rejected later in the processing of the transmission. NOTE : Only a 151 acknowledgment

(described below) designating acceptance will mean the transaction sets are considered filed and will be processed.

- 2) The second level of acknowledgment is the 151 -- Electronic Filing of Tax Return Data Acknowledgment. If the 997 acknowledgment designates acceptance, a 151 acknowledgment will be provided for each 813 -- Electronic Filing of Tax Return Data transaction set contained in that transmission. The 151 acknowledgment is a detailed acknowledgment of the electronic return or document included in that 813 transaction set.
 - A) If the 151 -- Electronic Filing of Tax Return Data Acknowledgment designates an 813 -- Electronic Filing of Tax Return Data transaction set is rejected, the electronic return or document represented by that 813 transaction set is considered not filed, and any payment authorization included will not be processed.
 - B) If the 151 -- Electronic Filing of Tax Return Data Acknowledgment designates an 813 -- Electronic Filing of Tax Return Data transaction set is accepted, the electronic return or document represented by that 813 transaction set will be considered filed.
 - C) If the 151 -- Electronic Filing of Tax Return Data Acknowledgment designates an 813 -- Electronic Filing of Tax Return Data transaction set is accepted, and that 813 also includes a payment authorization, the presence of a confirmation number in the 151 will indicate that the payment authorization has also been accepted for processing. If the 151 does not contain a confirmation number, it means the payment authorization will not be processed, although the electronic return or other document has been accepted.
- g) The Department will not send electronic acknowledgments for returns or other documents that are submitted to the Department on magnetic media.

(Source: Amended at 27 Ill. Reg. _____, effective _____)